

The legislation I am introducing today will eliminate depreciation as a preference under the alternative minimum tax. That is, in determining AMT tax liability, for both recovery periods and methods of calculating depreciation, companies will compute depreciation as they currently do under the regular tax.

Removing the separate AMT calculation of depreciation will eliminate a significant source of complexity in the Tax Code. No longer will companies be forced to conduct two separate sets of depreciation computations. No longer will companies be penalized for implementing investment strategies warranted by their own economic circumstances because of concerns related to the AMT.

Largely because of the AMT, U.S. companies currently enjoy less favorable cost recovery provisions than their foreign competitors. By eliminating depreciation as an AMT preference, we can remove the disadvantage American companies face.

I urge my colleagues to join me in supporting fairness, simplicity, and sensible tax policy by cosponsoring the AMT Depreciation Relief Act of 1995.

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**PUBLIC BROADCASTING SERVES  
THE PEOPLE**

**HON. TOM BEVILL**

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 1, 1995*

Mr. BEVILL. Mr. Speaker, I favor reducing the Federal Government and I know that many popular Federal programs have been cut and will be cut more to achieve this worthy purpose.

But, I am very concerned that we could go too far. Some people say we should kill all Federal funding for public broadcasting. I think this is going too far.

Public television and radio stations have provided essential services to our Nation for many, many years. Many rural areas depend on public broadcasting to get the news and in-depth reporting on national and world issues.

The children's programming is highly educational, emphasizes strong family values and has the additional benefit of being commercial-free. I know parents and children appreciate that.

Public broadcasting serves as the benchmark for good taste and quality programming throughout the broadcasting world. I urge my colleagues not to throw this all away under the guise of deficit reduction.

I want to reduce the role of government in our lives and I want to balance the budget. I agree that these are goals that cannot be met without making hard budget choices.

But, I believe it would be a false savings to eliminate all Federal funding for the Corporation for Public Broadcasting, especially when this funding helps generate millions in private donations.

The private sector, which already contributes generously, certainly cannot be expected to do more.

I urge my colleagues to use some common sense in making our choices for cuts. Let's be careful we don't go overboard and kill programs which represent the best that America has to offer.

**REMARKS OF THE HONORABLE  
RONALD V. DELLUMS IN SUP-  
PORT OF THE DAVIS BACON ACT**

**HON. RONALD V. DELLUMS**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 1, 1995*

Mr. DELLUMS. Mr. Speaker, I rise today to respond to a February 5, 1995, Washington Post column by George Will, which calls for the repeal of the Davis-Bacon act, because it supposedly discriminates against minorities and women seeking employment in the construction industry.

Mr. Will's contentions about the history and application of the Davis-Bacon Act as racist are totally wrong. His column is clearly based on a thoroughly discredited so-called study by the extreme right wing CATO Institute, that contends that Davis-Bacon is a Jim Crow law enacted to exclude black workers from Federal construction projects—and that its repeal will improve the economic opportunities of minorities.

Both of Mr. Will's contentions are utterly without merit.

Mr. Will's column calls for the repeal of a law which protects the wages of all construction workers, including minorities and women. The Will column attempts to justify repeal of Davis-Bacon by asserting that reducing the wages of minority and female workers is somehow in their interests. The column proceeds to claim that the costs of Davis-Bacon hurt inner cities the most because they prohibit contractors from employing local workers who still need to learn job skills.

The truth is that minority and female workers have entered the construction industry in increasing numbers over the past 15 years. Because they are often the newest members of the industry, they are particularly vulnerable to wage cutting practices the Davis-Bacon Act is designed to prohibit. Norman Hill, president of the A. Philip Randolph Institute, has characterized women and minority workers as "particularly vulnerable to exploitation such as the Davis-Bacon Act of 1931 is designed to prohibit."

Congressman Bacon and Senator Davis were both Republican's. It was signed into law by Herbert Hoover—not widely known as a friend of unions. The law guarantees that all workers on a construction project paid for by the Federal Government get the same money for doing the same work. Because of this crucial labor protection, a Government construction contractor can't pay some workers less than others for doing the same job.

This member opposes the repeal of the Davis-Bacon Act, which I would remind Mr. Will is exactly the same position as his hero, President Ronald Reagan.

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**TRIBUTE TO MABEL GERTRUDE  
HOLMES**

**HON. DONALD M. PAYNE**

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 1, 1995*

Mr. PAYNE of New Jersey. Mr. Speaker, I rise today to bring to the attention of my col-

leagues a tribute that was paid to one of America's great educators, the late Ms. Mabel Gertrude Holmes. On Friday, the city of Elizabeth, NJ, recognized the achievements of Ms. Holmes. Born in Virginia, Ms. Holmes first moved to Elizabeth in 1906. During an era when most African-Americans were denied opportunity, she earned a B.S. in elementary education from the Newark Normal School in 1921 and went on to receive an M.S. in education from New York University. Ms. Holmes put her education to great use, she taught second graders at Continental School No. 3 for 28 years. Elizabeth is fortunate to have had this dedicated educator and concerned citizen as one of its leading residents for so many years.

In 1949, Ms. Holmes became the first African-American to serve as the principal of a school in the city of Elizabeth. She served in an exemplary manner in that position for 14 years. Ms. Holmes also served as a member of the Elizabeth Board of Education from 1966–69. In Elizabeth, the name Mabel Gertrude Holmes will always be synonymous with education. She served her community well and for a very long period of time. Many lives were touched and improved by this kind and compassionate woman from Smedley, VA.

Mabel G. Holmes is an excellent role model for our young people and it is appropriate that she is being remembered during Black History Month. An educator and humanitarian, her life of service to her community is an inspiration to us all. Mr. Speaker, I urge my colleagues to join with me in recognition of a truly special woman, the late Mabel Gertrude Holmes.

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**SALUTE TO MRS. VIRGINIA  
RUFFIN**

**HON. THOMAS M. FOGLIETTA**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 1, 1995*

Mr. FOGLIETTA. Mr. Speaker, I rise to salute Mrs. Virginia Lavenia Taylor Ruffin whose 100th birthday will be celebrated on March 5 at the "Neighbor's Place" in Philadelphia, PA. Born on March 5, 1895, Mrs. Ruffin, a resident of North Philadelphia, has contributed a great deal to her church and community throughout her lifetime.

Mrs. Ruffin has been an active member of the Haven Methodist Church for more than 50 years as a nurse's aide and a bright star member. In addition, she has been very active in her community. As a block captain in her North Philadelphia neighborhood, Mrs. Ruffin sponsored bus trips and picnics for children and organized neighborhood cleanups. While she is troubled by the dangers of today's society, Mrs. Ruffin has high hopes for the future of our Nation.

Mr. Speaker, I join with Ms. Ruth Birchett, the Heritage Community Economic Development Corp., and the friends of Mrs. Ruffin in wishing her a very happy 100th birthday.